

Washington

SENATE TAXATION

EXHIBIT NO.

DATE

BILL NO.

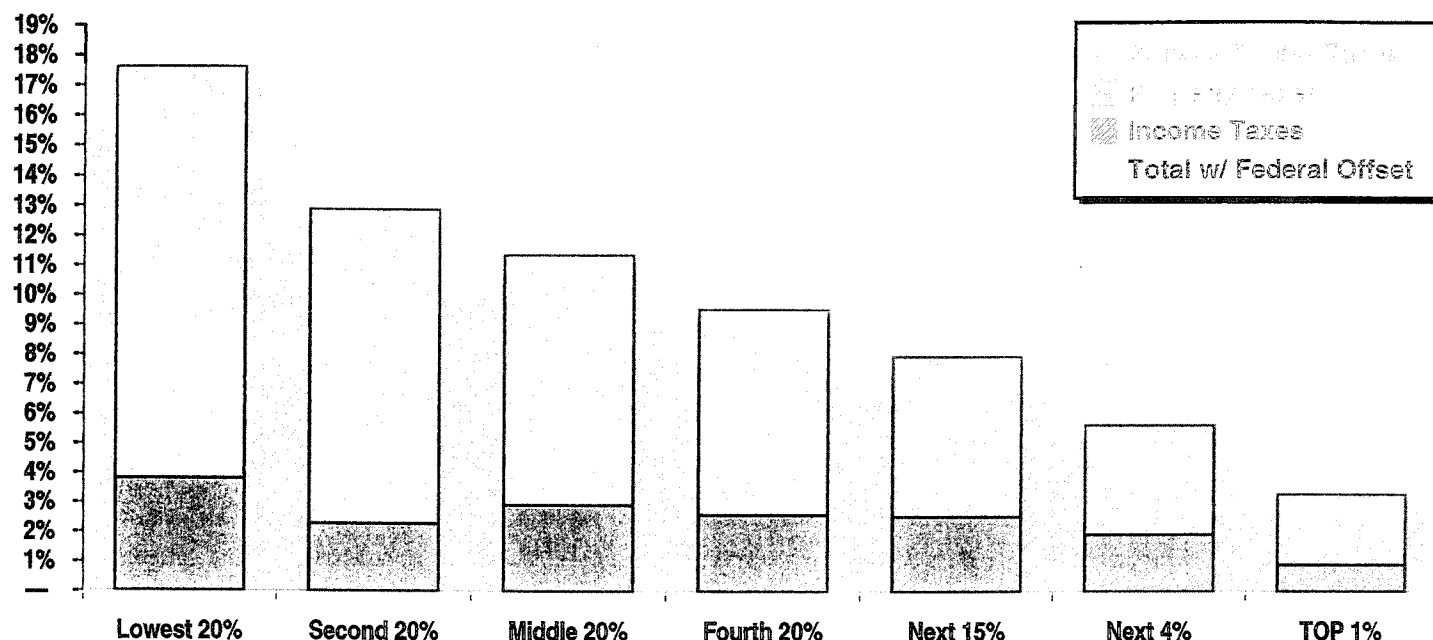
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3.20.09

SB 459

State & Local Taxes in 2002

Shares of family income for non-elderly taxpayers



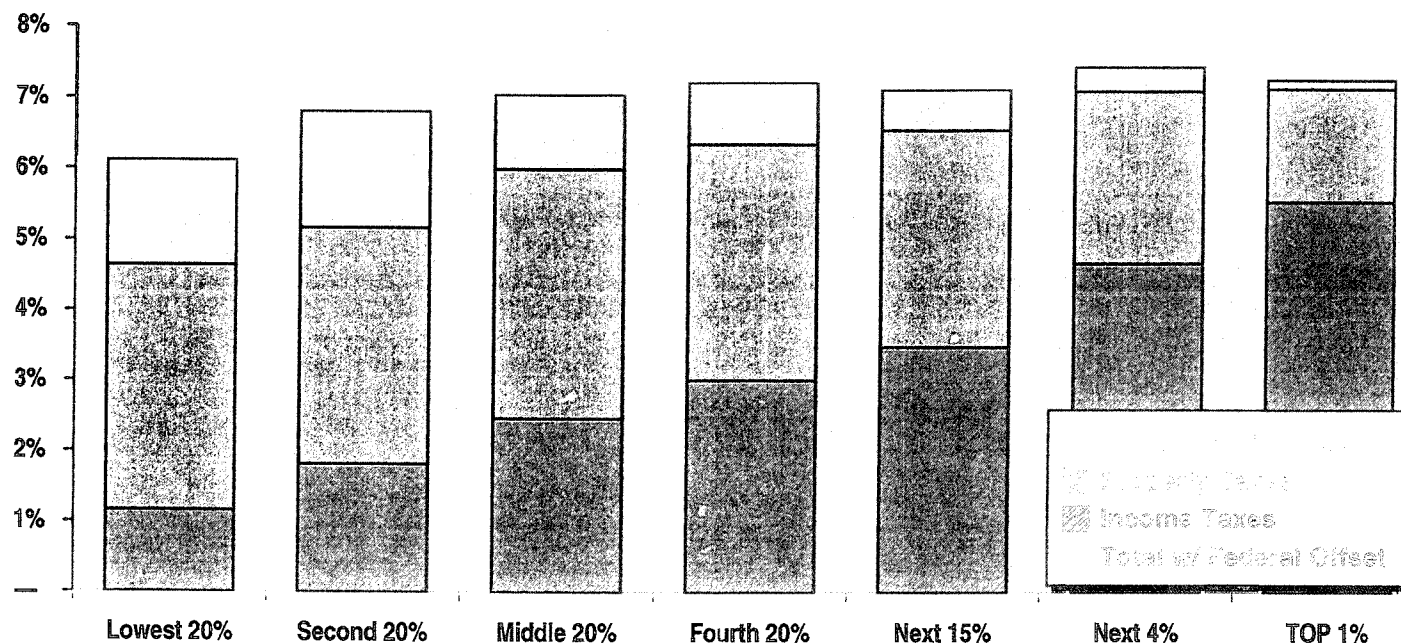
Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$17,000	\$17,000 – \$31,000	\$31,000 – \$48,000	\$48,000 – \$75,000	\$75,000 – \$143,000	\$143,000 – \$922,000	\$922,000 or more
Average Income in Group	\$9,600	\$23,200	\$38,500	\$60,000	\$98,700	\$225,100	\$1,655,400
Other Taxes	14.5%	10.5%	8.5%	6.5%	4.5%	3.5%	2.5%
Property Taxes	3.5%	2.5%	2.5%	2.5%	2.5%	2.5%	0.5%
Income Taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL TAXES	17.6%	12.9%	11.3%	9.5%	7.9%	5.6%	3.3%
Federal Deduction Offset	-0.0%	-0.0%	-0.3%	-0.4%	-0.5%	-0.4%	-0.1%
TOTAL AFTER OFFSET	17.6%	12.8%	11.1%	9.2%	7.4%	5.2%	3.1%

Note: Table shows 2002 tax law at 2000 income levels.

Montana

State & Local Taxes in 2002

Shares of family income for non-elderly taxpayers



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$12,000	\$12,000 – \$22,000	\$22,000 – \$35,000	\$35,000 – \$59,000	\$59,000 – \$102,000	\$102,000 – \$264,000	\$264,000 or more
Average Income in Group	\$7,400	\$16,400	\$28,600	\$45,500	\$72,600	\$146,400	\$573,400
Property Taxes	1.5%	1.7%	1.1%	0.8%	0.5%	0.3%	0.2%
Income Taxes	3.5%	3.3%	3.5%	3.4%	3.6%	3.8%	3.8%
Personal Income Tax	1.0%	1.7%	2.4%	2.8%	3.4%	4.6%	5.2%
Corporate Income Tax	2.5%	1.6%	1.1%	0.6%	0.2%	0.1%	0.2%
TOTAL TAXES	6.1%	6.8%	7.0%	7.2%	7.1%	7.4%	7.2%
Federal Deduction Offset	—	–0.1%	–0.3%	–0.5%	–0.9%	–1.5%	–2.1%
TOTAL AFTER OFFSET	6.1%	6.7%	6.8%	6.7%	6.2%	5.9%	5.2%

Note: Table shows 2002 tax law at 2000 income levels.